

Accounting I

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Course Description

Students are introduced to basic accounting concepts and career options. Two of the three accounting cycles: proprietorship and a partnership will be discussed. The main objective is to help prepare students for entry level accounting positions and further study in accounting.

Course Objectives

Students will discover how a proprietorship and partnerships are started.

Students will know the accounting equation and how it is used to analyze transactions.

Students will apply their knowledge of the accounting equation to record different types of transactions.

Students will analyze debit and credit and their relationship to different accounting transactions.

Students will learn how to record the different types in transactions in a journal.

Students will understand the payroll system for a business

Students will identify ways to posting their journal entries to the general ledger.

Students will evaluate different types of cash control systems within a business.

Students will understand the preparation and use of financial statements.

Students will explain how to record adjusting and closing entries.

Course Policies/Expectations

Students are expected to behave and conduct themselves in a manner consistent with the expectations in the Woodward-Granger Middle & High School Student/Parent Handbook. Specific classroom rules for Introduction to Business include:

- Students are expected to treat their classmates, teachers, and guests with respect.
- Students must be prepared for the daily activities with proper materials, completed work, and a willingness to learn and engage with their peers and teacher.
- Students must follow the school's Electronic Device policy. Cell Phones are **NOT** permitted at anytime during the period. During designated times and only by my discretion, I **WILL** allow its use as a MP3 players/iPods/ Calculator. If the use of these devices becomes inappropriate, the opportunity to use these devices will be taken away.
- Students are expected to be active participants in the learning experience and work with their peers and teachers to achieve the course objectives that will prepare them for the 21st century
- Snacks and Water (No Colored Beverages) are allowed as long as the room is kept clean otherwise the privilege will be taken away.

Tardy Policy

The school handbook allows for 5 tardies before a Saturday School is given. In my classroom the policy is as follows for the initial tardies.

1st Tardy - Verbal Warning

2nd - 4th - 25 Minutes with teacher (Bring work or be put to work)

The Learning Process

Preparedness Policy (10%)

Students need to complete all formative assessments to the best of their ability and be prepared for the learning experience when due. This skill, critical to the workplace/post-secondary education, will be assessed by the following.

- 1 – Prepared**
- 0 – Unprepared**

*****If the student is aware of an upcoming **planned absence** (extra-curricular activities, vacation, doctor appointment, dentist, etc..) or **gone due to illness**, they must see me to determine the learning that will be missed and the expected turn in date based on the absence.

***Unexcused or un-communicated absences**, the work is counted as unprepared and will follow the preparedness policy.

(Ex. On the due date, the student has a doctors appointment and misses the class but is at school for the rest of the day and does not submit the work.)

Formative Assessments (10%)

Students will be given daily opportunities throughout their learning to demonstrate understanding of skills and concepts. All formative assessments will be assessed using the rubric listed below.

- 4 - Exceeds Expectations** - Student demonstrates a high level of understanding for the targeted skill or concept.
- 3 - Secure** - Student can apply the skill or concept correctly and independently
- 2 - Developing** - Student shows some understanding. Reminders, hints, suggestions are needed for understanding.
- 1 - Beginning** - Student shows little understanding of the concept. Additional teacher support is needed.
- 0 - Insufficient Data** - No submission of work.

Re-Work Policy (All Formative Assessments)

Once formative assessments have been completed, turned in and reviewed, those students who did not demonstrate learning at a **Secure level or higher**, will be expected to **Re-Work** the formative assessment until they can demonstrate that they are **Secure** in their learning. To assist the students in the Re-Work of their formative assessments, **Hawk Time** is available for the students each day to receive the supports necessary to reach the **Secure level** as well as other times arranged by the student/teacher. Re-Works **MUST** be completed by the Summative Assessment or the level stays the same as what was initially assessed.

*****Once the **Secure level is reached** the reworking of the formative assessment is **done**. You may **NOT** rework a Secure Level grade to **Exceeds Expectations** due to the fact that you demonstrated competence in the skill or concept.

Summative Assessments (80%)

Students will be asked to demonstrate their application of the skills and concepts in a summative test, project or other proof of their learning. The summative assessment will not be given the opportunity to be Re-Worked as it is the final time for the students to indicate what they know after the learning and practice has been completed.

Grade Weights

Summative Assessments – 80%
Formative Assessments – 10%
Preparedness Policy – 10%

Semester Grade Weights

Semester - 75%
Final - 25%